UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/RES/53/235
6 August 1999

Fifty-third session
Agenda item 142

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/53/981)*]

53/235. Financing of the Military Observer Group of the United Nations Verification Mission in Guatemala

The General Assembly,

Having considered the report of the Secretary-General on the financing of the Military Observer Group of the United Nations Verification Mission in Guatemala[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 1094 (1997) of 20 January 1997, in which the Council authorized the attachment to the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala of a group of one hundred and fifty-five military observers and requisite medical personnel for a period of three months,

Recalling also its resolution 51/228 of 3 April 1997 on the financing of the Observer Group,

Reaffirming that the costs of the Observer Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

---

[1] A/53/775.

[2] A/53/895 and A/53/898.

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Group, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to continue to provide the account for the Observer Group with the necessary financial resources to enable it to meet its outstanding liabilities,

1. *Takes note* of the status of contributions to the Military Observer Group of the United Nations Verification Mission in Guatemala as at 30 April 1999, including the contributions outstanding in the amount of 298,613 United States dollars, representing 7 per cent of the total assessed contributions from the inception of the Observer Group to the period ending 31 May 1997, notes that some 55 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Group in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] subject to the provisions of the present resolution;

6. *Approves*, on an exceptional basis, the special arrangements for the Observer Group with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments which provided contingents and/or logistic support for the Observer Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. *Decides* that Member States that have fulfilled their financial obligations to the Observer Group shall be credited their respective share of the unencumbered balance of 184,200 dollars gross

---

[3] A/53/898.

(140,500 dollars net) in respect of the period ending 31 May 1997 and their respective share of the miscellaneous income of 68,983 dollars and interest income of 38,653 dollars;

8. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Observer Group, their share in the unencumbered balance of 184,200 dollars gross (140,500 dollars net) in respect of the period ending 31 May 1997 and their respective share of the miscellaneous income of 68,983 dollars and interest income of 38,653 dollars shall be set off against their outstanding obligations;

9. *Decides further* to transfer to the Peacekeeping Reserve Fund any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Military Observer Group of the United Nations Verification Mission in Guatemala;

10. *Takes note* of the report of the Secretary-General on the disposition of assets of the Observer Group;[1]

11. *Requests* the Secretary-General to ensure the safety of United Nations assets and that there are accountability procedures in place to deter and penalize those responsible for the losses of the United Nations property and to report thereon to the General Assembly at its fifty-fourth session;

12. *Notes with concern* that the provisions of its decision 52/485 of 26 June 1998 have not been complied with, and reiterates that all reports on the final disposition of assets should contain detailed information on and justification for items written off and lost;

13. *Requests* the Board of Auditors to conduct an audit of the final disposition of assets of the Observer Group, in particular of assets sold and written off, and include its recommendations in the audit report for the period July 1998 to June 1999.

101st plenary meeting
8 June 1999

ANNEX

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the Military Observer Group of the United Nations Verification Mission in Guatemala until payment is effected.

2. (*a*) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(*b*) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(*c*) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.